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ORDINANCE NO. 1630

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LODI
AMENDING CHAPTER 3.12 OF THE LODI MUNICIPAL CODE BY ADDING
THERETO SECTIONS 3.12.112 AND 3.12.114, RELATING TO
TRANSIENT OCCUPANCY TAX CODE PROVISIONS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LODI AS FOLLOWS:

SECTION 1. Chapter 3.12 - Transient Occupancy Tax - is hereby amended by adding thereto new Sections 3.12.112 and 3.12.114, relating to Sale **or** Transfer and Successor Liability to read as follows:

Section 3.12.112 - Sale *or Transfer*:

"If an operator who is liable for any tax or penalties under this Chapter sells or otherwise transfers his business, his successor in interest shall withhold a sufficient portion of the purchase price to equal the amount of such tax or penalty until the selling operator produces *a* receipt from the Treasurer showing that the tax or penalty has been paid or a tax clearance certificate from the Tax Administrator stating that no tax or penalty is due. **If** the seller does not present a receipt or tax clearance certificate within thirty (30) days after such successor commences to conduct business, the successor shall deposit the withheld amount with the Tax Administrator pending settlement of the account of the seller."

Section 3.12.114 - Successor Liability:

"If the successor to the business fails to withhold a portion of the purchase price **as** required, the successor shall be liable **to** the **City** for the payment of the amount required to be withheld. Within thirty (30) **days** after receiving a written request from the successor for a tax clearance certificate stating that no tax or penalty is due, the Tax Administrator shall either issue the certificate or mail notice *to* the successor at its address **as** it appears on the records of the City of the estimated amount of the tax and penalty that must be paid as a condition of issuing the certificate.
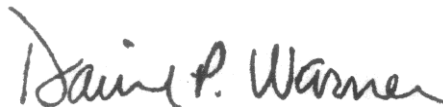
SECTION 2 - **No** Mandatory Duty **of** care. This ordinance is not intended to and shall not be construed or given effect in a manner which imposes upon the City, or any officer or employee thereof, a mandatory duty of care towards persons or property within the City **or** outside of the City *so* **as** to provide a basis of civil liability for damages, except as otherwise imposed by law.

SECTION 3 - Severability. If any provision of this ordinance or the application thereof **to** any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect without the invalid provision **or** application. To this end, the provisions of this ordinance are severable. The City Council hereby declares that it would have adopted this ordinance irrespective of the invalidity of any particular portion thereof.

SECTION 4. All ordinances and parts **of** ordinances in conflict herewith **are** repealed insofar **as** such conflict may exist.

SECTION 5. This ordinance shall be published one time in the "Lodi News Sentinel", a daily newspaper of general circulation printed and published in the City of Lodi and shall be in force and take effect immediately after its passage and approval.

Approved this 3rd day of April, **1996**

DAVID P. WARNER
Mayor

Attest:

JENNIFER M. PERRIN
City Clerk

State of California
County of San Joaquin, **ss.**

I, Jennifer M. Perrin, City Clerk of the City of Lodi, do hereby certify that Ordinance No. **1630** was introduced at a regular meeting of the City Council of the City of Lodi held March 20, **1996** and was thereafter passed, adopted and ordered to print at a regular meeting of said Council held April **3, 1996** by the following vote:

Ayes:	Council Members - Mann, Pennino, Sieglock **and** Warner (Mayor)
Noes:	Council Members - None
Absent:	Council Members - Davenport
Abstain:	Council Members - None

I further certify that Ordinance No. 1630 was approved and signed by the Mayor on the date of its passage and the same has been published pursuant to law.

JENNIFER M. PERRIN
City Clerk

Approved as to Form:

RANDALL A. HAYS
City Attorney